

## ABSTRACT OF THE DISCLOSURE

Apparatus and method for applying tax stamps to individual cigarette packages of different cigarette cart-  
ons, manufactured by different cigarette manufacturers and  
therefore having different height dimensions, comprises a  
cigarette carton height determination station, a cigarette  
carton opening station, a cigarette package tax stamp appli-  
cation station, a cigarette carton closing station, and a  
cigarette carton exit station. Each particular cigarette  
carton has its height dimension determined at the first  
cigarette carton height determination station, and such  
height dimension data is transmitted to a programmable lo-  
gic controller (PLC). Cigarette carton opening mechanisms  
are located at the cigarette carton opening station, a tax  
stamp applicator is located at the tax stamp application  
stamper, and cigarette carton closing mechanisms are locat-  
ed at the cigarette carton closing station. All of such  
mechanisms are operatively connected to elevational adjust-  
ment servo drive mechanisms which are controlled by the pro-  
grammable logic controller (PLC) so as to automatically ad-  
just the elevational disposition of such mechanisms in ac-  
cordance with the height dimension data characteristic of  
each cigarette carton.